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Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 OAKLAND DIVISION**

**UNITED STATES OF AMERICA and
 SYLVESTER FERNANDO, Revenue Officer,**

Petitioners,

v.

LYNN R. ANTHONY,

Respondent.

NO.

**VERIFIED PETITION TO
 ENFORCE INTERNAL
 REVENUE SERVICE SUMMONS**

MEJ

Petitioners, the **UNITED STATES OF AMERICA** and its Revenue Officer,
SYLVESTER FERNANDO, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections
 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner **SYLVESTER FERNANDO** is and at all times mentioned herein was
 an employee and officer of the Internal Revenue Service of the United States Department of the
 Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions
 described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and
 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and
 301.7603-1).

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1 3. Petitioner **SYLVESTER FERNANDO** is and at all times mentioned herein was
2 attempting in the course of authorized duties to ascertain the assets and liabilities of **LYNN R.**
3 **ANTHONY** in order to prepare a Collection Information Statement relative to the collection of
4 certain unpaid tax liabilities of **LYNN R. ANTHONY**.

5 4. Petitioner **SYLVESTER FERNANDO** is and at all times herein was attempting
6 in the course of authorized duties to have respondent produce for inspection, examination and
7 copying by petitioner certain records possessed by respondent which are relevant and material to
8 his attempt to ascertain the assets and liabilities of **LYNN R. ANTHONY**, for purposes of
9 preparing a Collection Information Statement and collection of unpaid tax liabilities.

10 5. Respondent **LYNN R. ANTHONY**'s last known address is 4435 Mattos Drive,
11 Fremont, CA, which is within the venue of this Court.

12 6. Petitioner **SYLVESTER FERNANDO** is informed and believes that said
13 respondent is in possession and control of records, paper and other data regarding income, assets
14 and liabilities, and other matters covered by said petitioner's inquiry and to which petitioners do
15 not otherwise have access, possession, or control.

16 7. On December 4, 2007, in accordance with law, petitioner **SYLVESTER**
17 **FERNANDO** served a summons on respondent **LYNN R. ANTHONY** in respect to the subject
18 matter described in paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons at
19 the last and usual place of abode of the respondent **LYNN R. ANTHONY**. The requirements of
20 said summons are self-explanatory, and a true copy thereof is attached hereto as Exhibit A and is
21 hereby incorporated by reference as a part of this petition.

22 8. The items sought by the summons described in paragraph 7 above are relevant to
23 and can reasonably be expected to assist in the preparation of the Collection Information
24 Statement for **LYNN R. ANTHONY** and collection of unpaid tax liabilities. It was and is now
25 essential to the completion of petitioner's inquiry regarding the preparation of the Collection
26 Information Statement for **LYNN R. ANTHONY** that respondent produce the items demanded
27 by said summons to assist in the collection of unpaid tax liabilities.

28 ///

1 9. The respondent did not appear on December 18, 2007 as requested in the
2 summons.

3 10. By letter dated January 4, 2008, respondent **LYNN R. ANTHONY** was provided
4 with another opportunity to comply by appearing for an appointment with petitioner
5 **SYLVESTER FERNANDO** on January 10, 2008. See Exhibit B.

6 11. As of the date of this petition, the respondent has failed to comply with the
7 summons.

8 12. All administrative steps required by the Internal Revenue Code for issuance of the
9 summons have been taken.

10 13. There has been no referral to the Department of Justice for criminal prosecution of
11 the matters described in the summons.

12 **WHEREFORE**, having stated in full their petition against the respondent, petitioners
13 pray for enforcement of the subject summons as alleged and set forth above, as follows:

14 A. That the named respondent herein be ordered to appear and show cause before this
15 Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a)
16 to give such testimony and to produce such items as are required in the herein above-described
17 summons;

18 B. That respondent be ordered by the Court to appear before the petitioner
19 **SYLVESTER FERNANDO** or any other designated agent, at a time and place directed by the
20 Court and then and there give such testimony and produce such items as is required by the
21 summons; and

22 C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs
23 in this proceeding and such other and further relief as may be necessary and proper.

24 JOSEPH P. RUSSONIELLO
25 United States Attorney

26 

27 DAVID L. DENIER
28 Assistant United States Attorney
 Tax Division



Summons

Collection Information Statement

In the matter of LYNN R ANTHONY, 4435 MATTOS DR, FREMONT, CA 94536-5952

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 2000, December 31, 2005 and December 31, 2006

The Commissioner of Internal Revenue

To: LYNN R ANTHONY

At: 4435 MATTOS DR, FREMONT, CA 94536

You are hereby summoned and required to appear before SYLVESTER FERNANDO, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 01/01/2007 To 11/30/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY STREET, SUITE 1040S, OAKLAND, CA 94612 (510) 637-2305

Place and time for appearance: At 1301 CLAY STREET, SUITE 1040S, OAKLAND, CA 94612

on the 18th day of December, 2007, at 11:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 4th day of December, 2007



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev. 4-2005)
Catalog Number 250000

SYLVESTER FERNANDO

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit A

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

12/04/2007

Time

10:30 AM

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Attached to the DOOR

Signature

Title

R.O

I certify that the copy of the summons served contained the required certification.

Signature

Title



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-4168
FAX (415) 227-5159

JAN 04 2008

CC:SD:7:SF:1:GL-100125-06

LSLaurie

Lynn R. Anthony
4435 Mattos Dr.
Fremont, CA 94536

Dear Ms. Anthony:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on December 4, 2007. A copy of that summons is enclosed. Under the terms of the summons, you were required to appear before Revenue Officer Sylvester Fernando on December 18, 2007, at 10:00 AM.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Fernando Sylvester
Date: January 10, 2008
Time: 10:00 A.M.
Address: 1301 Clay Street, 1040S
Oakland, CA 94612

Exhibit B

CC:BB:7:FF: : GL-000175-08 - 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Sylvester Fernando at (510) 637-2305.

Sincerely,

THOMAS R. MACKINSON
Associate Area Counsel (San
Francisco, Group 1)
(Small Business/Self-Employed)

By: Brooke Laurie
BROOKE S. LAURIE
Attorney (San Francisco, Group 1)
(Small Business/Self-Employed)

Enclosures:

Summons originally served on December 4, 2007

CC: Revenue Officer Sylvester Fernando

VERIFICATION

I, **SYLVESTER FERNANDO**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the Oakland, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 3/10/2008 at Oakland, California.



SYLVESTER FERNANDO